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May 1, 2019

Via E-mail to [REDACTED]

Jim Walden, Esq.
Walden Macht & Haran LLP
One Battery Park Plaza
New York, New York 10004

Re: Task Force on EDA's Tax Incentives

Dear Mr. Walden:

We represent a party with interest in the investigation currently being conducted by the Task Force on EDA's Tax Incentives ("Task Force"). It is our understanding that numerous correspondence and subpoenas have been sent by you in your capacity as special counsel for the Task Force to various companies and individuals in New Jersey. It is also in that capacity that you have served numerous litigation hold notices and have been conducting an investigation as set forth in Executive Order No. 52, which includes asking questions on behalf of the Task Force at certain public hearings in New Jersey.

It is clear by your conduct that you are rendering legal advice and counsel to the Task Force, which is a New Jersey client. Indeed, your January 24, 2019 retention letter with the New Jersey Division of Law specifically says that you were retained "to provide advice and counsel to the Task Force o[n] EDA's Tax Incentives." All of that relates to matters here in New Jersey applying New Jersey law. However, none of the attorneys from your firm who are disclosed in the announcement relating to tomorrow's hearing in New Jersey (yourself, Georgia Winston, Milton Williams, or Avni Patel) are licensed to practice law in the State of New Jersey according to your website.

I have reviewed the relevant provisions of the New Jersey Rules of Professional Conduct, as well as the applicable sections of Title 2C of the New Jersey statutes. See R.P.C. 5.5(b) (stating that attorneys not licensed in New Jersey may only practice law in New Jersey under narrow circumstances). In referencing the criminal provisions of N.J.S.A. 2C:21-22, the Supreme Court has stated "[t]he importance of our public policy assuring the lay public that only those properly

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approved for bar admission in New Jersey may render legal services here is underscored by the Legislature's designation of the unauthorized practice of law as a disorderly person's offense or a crime of the fourth degree. N.J.S.A. 2C:21-22." In re Jackman, 165 N.J. 580, 588 (2000). Your representation in this matter could be construed as the unauthorized practice of law in violation of these provisions.

Given that the Task Force also retained Pablo Quinones (a New Jersey-licensed attorney according to his website), perhaps your firm believes that R.P.C. 5.5(b)(3)(iv) provides a relevant exception that would permit you to perform this ongoing work because of his engagement. To the extent that your firm holds this belief, it is mistaken. That narrow exception states that a non-New Jersey attorney "may engage in the lawful practice of law in New Jersey only if . . . the out-of-state lawyer's practice in this jurisdiction is occasional and the lawyer associates in the matter with, and designates and discloses to all parties in interest, a lawyer admitted to the Bar of this State who shall be held responsible for the conduct of the out-of-State lawyer in the matter." But the New Jersey Committee on the Unauthorized Practice of Law has explained that this narrow "occasional" exception is meant to encompass matters akin to an isolated real-estate negotiation. It does not apply "[i]f the out-of-state lawyer's entry into New Jersey is recurring or frequent." See N.J. Comm. on Unauth. Prac. Op. 49 (Nov. 15, 2012). The rule also does not countenance situations where a foreign attorney seeks to advise a New Jersey client on New Jersey law for months on end, in a matter that is likely taking a substantial amount of his time day to day.

It is particularly surprising that your client, Mr. Ronald Chen, is aiding you in this clear violation of New Jersey law, given that he serves as the Chair of the New Jersey Supreme Court Advisory Committee on Professional Ethics. As such, Mr. Chen should have been well aware that it is an ethical violation for a New Jersey attorney "to assist a person who is not a member of the bar in the performance of activity that constitutes the unauthorized practice of law." See R.P.C. 5.5(a)(2). Mr. Quinones likewise should be aware of his own violations by aiding you in your unauthorized practice of law. Finally, the question of the authorization of your engagement by the Attorney General's Office is a matter of concern.

Kindly respond to this letter explaining the authority on which you believe that you are able to practice law in the State of New Jersey without a license, and why that conduct does not constitute a violation of applicable law.

Very truly yours,



MICHAEL CRITCHLEY

cc: Michelle Miller, Director, Division of Law (by e-mail [REDACTED])